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U.S. COURTS
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CAMERON S. BURKE
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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF IDAHO

In re:

McNEEL, STEVEN C.
McNEEL, MARY A.

Debtor(s).

Case No. 99-00480

NOTICE OF
SUBSTITUTION OF COUNSEL

COMES NOW Howard R. Foley, the debtors' attorney of record, and Richard L. Alban
and give notice that Richard L. Alban has substituted for Howard R. Foley as the debtors'
attorney of record in this case.

DATED: 3-9-01

Howard R. Foley

DATED: 3-27-01

Richard L. Alban

NOTICE OF SUBSTITUTION OF COUNSEL